

## **Attachment 1**

### **Audit Review List for Payments**

1. The voucher amount on PVHT did not match the invoice total.
2. Unallowable sales taxes were included with the total amount paid.
3. Unallowable charges such as service charges, insurance costs, brokerage fees, or handling charges were included with the total amount paid.
4. Previous balances on utility bills were paid.
5. The invoice receipt date on the invoice did not match the log date in FFS.
6. The invoice date on the invoice did not match the invoice date in FFS.
7. The acceptance date on the invoice did not match the acceptance date in FFS.
8. The discount terms in FFS did not match the discount terms on the purchase order or invoice.
9. The quantities and unit prices on the invoice did not agree with the purchase order or receiving report.
10. The invoice was a freight charge and over \$250. (It should have been paid as a Commercial Bill of Lading (CBL) in OAFM.)
11. Equipment over \$15,000 was not charged to object class 311. In this event, provide a copy of the documentation to Melissa Courtney (BPM) and Joe Lynch in Management Controls and Reports Branch for inclusion in the Fixed Asset Subsystem.
12. The payment was made from a statement.
13. The vendor address in FFS did not match the "remit to" address on the invoice. (For check payments only, look at PVHT.)
14. The invoice number did not match the invoice number in FFS.
15. The invoice did not include one or more of the following: invoice number, purchase order or requisition number, invoice date, vendor name, accurate description of goods or services, shipping terms, payment terms, "remit to" address.

16. The receiving report did not include one or more of the following: purchase order number, accurate description of goods or services purchased, accurate description of quantities received, acceptance date, signature of receiving official.
17. One or more of the following items were not annotated on the invoice: invoice receipt date, acceptance date, account number, object class, fiscal year, authorized signature, document control number.
18. Interest was paid – unacceptable reason.
19. Allowable interest was due but not paid.
20. For invoices paid by OAFM: The field office did not send the invoice to OAFM within 5 days from the acceptance date stamped on the receiving report.  
(Provided the office received the invoice before the acceptance of goods.)
21. Purchase order and amendments were not attached to support invoice received.
22. The receiving report was not attached to the final payment of the purchase order.
23. The payment did not reference the obligation. (Check DXRF.)
24. The documents for payments made by the Payables Management Section at HQTR could not be located in imaging.
25. More than one invoice was paid for one payment transaction.
26. The RDE user did not send their documentation to OAFM after repeated requests.

**Examined by:**

**Date:**

